



United States  
Department of  
Agriculture

Food and  
Nutrition  
Service

Mountain  
Plains  
Region

1244 Speer Boulevard  
Denver, CO 80204

Reply to  
Attn. of:

SP 94-C-19

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Subject: Audit Requirements Under OMB Circulars A-128 (found as part of 7 CFR 3015) and A-133—Summary Comparison Diagram

To: STATE AGENCY DIRECTORS - Colorado ED, Iowa, Kansas, Missouri ED,  
(Special Nutrition Programs) Montana OPI, Nebraska ED, North Dakota,  
South Dakota, Utah, Wyoming ED

The attached diagram is meant to offer a graphic comparison of some aspects of audit requirements between public entities subject to A-128 audit requirements, and the A-133 audit requirements for "Audits of Institutions of Higher Education and Other Nonprofit Organizations."

If you have any questions about this issue please contact our office.

*Ann C. Hector*

ANN C. HECTOR  
Regional Director  
Special Nutrition Programs

# AUDIT REQUIREMENT FOR PUBLIC AND NONPROFIT PRIVATE ENTITIES

| *Federal Financial Assistance (FFA) | Public Entities<br>A-128  | Nonprofit Private Entities<br>A-133  |
|-------------------------------------|---|--|
| Under \$25,000                      | No audit requirement.   | No audit requirement.<br>It is recommended that State Agencies not require an audit on entities that receive less than \$25,000 a year in FFA that comes <u>ONLY</u> from FNS. |
| \$25,000 - less than \$100,000      | Organization-wide audit or as specified in Program Regulations. | Organization-wide audit or an audit of each Federal award.   |
| \$100,000 or more                   | Organization-wide audit.  | Organization-wide audit or, if all Federal assistance comes from one Program, either an organization-wide audit or program-specific audit.                                     |

\*FFA means Federal funds received from all Federal agencies, and includes the value of USDA Donated Foods.